



## Ken Burke, CPA

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PINELLAS COUNTY, FLORIDA

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### Report No. 2019-37

TO: Kimberly Swain, Director  
Court and Operational Services Division

FROM: Hector Collazo Jr., Inspector General/Chief Audit Executive  
Division of Inspector General

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller  
Teresa Del Rio, Executive Director, Court and Operational Services Division  
Jeanette Phillips, Chief Deputy Director, Finance Division  
Stephen Twardowski, Manager, Printing and Mail Services Department

SUBJECT: Inspector General's Observation of the Printing and Mail Services  
Department's Annual Physical Inventory of Fixed Assets

DATE: December 20, 2019

This letter serves to inform you that the Division of Inspector General completed its observation of the annual physical inventory of fixed assets for the Printing and Mail Services Department on December 11, 2019.

Our objectives were to:

1. Interview and observe staff conducting the department's physical inventory to determine compliance with required inventory procedures.
2. Test and verify, on a sample basis, the assets recorded by staff.

Our audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Principles and Standards for Offices of Inspector General*, and accordingly, included such tests of records and other auditing procedures as we considered necessary in the circumstances.

We conclude that the Printing and Mail Services Department physical inventory was performed in compliance with required inventory procedures and our sample tests agreed with those of your staff.

We appreciate your staff's cooperation during this audit.



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